

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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Cogent Capital Financial LLC and Cogent Capital
Investments LLC, :

Plaintiffs, :

- against - :

Innofone.com, Incorporated, :

Defendant. :

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Innofone.com, Incorporated, :

Plaintiff, :

- against - :

Cogent Capital Financial LLC, Cogent Capital
Investments LLC, Cogent Capital Group LLC,
Gregory L. Kofford, Mark W. Holden, and Investors :
Bank & Trust Company, :

Defendants. :

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ECF CASE

No. 07 Civ. 2701 (JSR)

ECF CASE

No. 07 Civ. 3966 (JSR)

DECLARATION OF MITCHELL M. WONG

I, Mitchell M. Wong, hereby declare:

1. I am an attorney admitted to practice in the State of New York and before this Court, and Of Counsel to the law firm of Morrison & Foerster LLP.
2. I submit this declaration in support of the Cogent Defendants' Motion to Dismiss.
3. Attached hereto as Exhibit A is a true and correct copy of Innofone.com, Inc.'s (hereinafter, "Innofone") Form SB-2 filing with the SEC dated July 19, 2006.
4. Attached hereto as Exhibit B is Innofone's amendment to its Form SB-2, filed on August 28, 2006.
5. Attached hereto as Exhibit C is Innofone's amendment to its Form SB-2, filed on October 24, 2006.

6. Attached hereto as Exhibit D is Innofone's amendment to its Form SB-2, filed on December 8, 2006.

7. Attached hereto as Exhibit E are true and correct copies of Innofone's Form 8-K filing, dated December 29, 2006 and Form 8-K/A filing, dated January 11, 2007.

8. Attached hereto as Exhibit F is a true and correct copy of Innofone's request with the SEC to voluntarily withdraw the Registration Statement, dated March 22, 2007.

9. Attached hereto as Exhibit G is a true and correct copy of Innofone's Form 10-Q filing for the quarterly period ending March 31, 2006.

10. True and correct copies of the following unpublished cases and secondary authorities are attached hereto in alphabetical order as indicated below:

Exhibit H: *Dafofin Holdings S.A. v. Hotelworks.com, Inc.*, No. 00 Civ. 7861 (LAP) 2001 WL 940632 (S.D.N.Y. Aug. 17, 2001);

Exhibit I: *Kirton v. Nw. Mut. Life Ins. Co.*, No. 00-Cv-7646 (JS)(AKT), 2006 WL 3051772 (E.D.N.Y. Oct. 24, 2006);

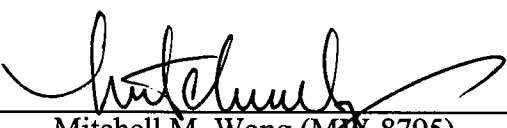
Exhibit J: *Maalouf v. Salomon Smith Barney, Inc.*, 02 Civ. 4770 (SAS), 2003 U.S. Dist. LEXIS 5913 (S.D.N.Y. Apr. 9, 2003);

Exhibit K: *Waxman v. Envipco Pick Up & Processing Servs. Inc.*, No. 02 Civ. 10132 (GEL) 2003 WL 22439796 (S.D.N.Y. Oct. 28, 2003);

Exhibit L: H.R. Conf. Rep. No. 104-369 (1995); and

Exhibit M: 22 N.Y. JUR. 2d, *Contracts* § 144 (Law. Co-op. 1996).

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed this 29th day of May, 2007, in New York, New York.



Mitchell M. Wong (MW-8795)